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असाधारण

EXTRAORDINARY

भाग II—खण्ड 3 उपखण्ड (ii)

PART II—Section 3—Sub-section (ii)

प्राधिकार से प्रकाशित

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

CENTRAL BOARD OF DIRECT TAXES

NOTIFICATION.

INCOME-TAX.

New Delhi, the 2nd July 1965

S.O. 2153.—In exercise of the powers conferred by section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:—

- (i) These rules may be called the income-tax (Sixth Amendment) Rules, 1965.
- (ii) In rule 3A of the Income-tax Rules, 1962, for clause (a), the following clause shall be substituted and shall be deemed always to have been substituted, namely:—
 - “(a) in the case of any such ship—
 - (i) where the ship is acquired by the assessee at any time before the expiry of seven years from the date she was built, thirty per cent. of the actual cost of the ship to the assessee; and
 - (ii) in any other case, twenty per cent. of the actual cost of the ship to the assessee;”.

[No. 57/F. No. 1(68)-65/T^{PI}1.]

V. RAMASWAMI IYER. Secy.

(677)

